

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY**

In re:)	
)	Chapter 11
BlockFi, Inc., <i>et al.</i> , ¹)	
)	Case No. 22-19361 (MBK)
Debtors.)	
)	(Jointly Administered)

**FIFTH MONTHLY FEE STATEMENT OF DELOITTE TAX LLP AS TAX SERVICES
PROVIDER TO THE DEBTORS AND DEBTORS-IN-POSSESSION FOR
THE PERIOD FROM JULY 1, 2023 THROUGH JULY 31, 2023**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Professional Services as:	Tax Services Provider
Date of Retention:	<i>Nunc Pro Tunc</i> to March 1, 2023
Period for which Compensation and Reimbursement is Sought:	July 1, 2023 through July 31, 2023
 Total Amount of Fees Requested:	 \$ 176,879.50
Less: 20% Holdback	\$ (35,375.90)
80% of Compensation Sought as Actual, Reasonable, and Necessary	\$ 141,503.60
Amount of Expense Reimbursement Sought	\$ -
Total Amount of Fees and Expense:	<u>\$ 141,503.60</u>

This is an: X Monthly Interim Final Application

¹ The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: BlockFi Inc. (0015); BlockFi Trading LLC. (2487); BlockFi Lending LLC (5017); BlockFi Wallet LLC (3231); BlockFi Ventures LLC (9937); BlockFi International Ltd. (N/A); BlockFi Investment Products LLC (2422); BlockFi Services, Inc. (5965) and BlockFi Lending II LLC (0154). The location of the Debtors' service address is 201 Montgomery Street, Suite 263, Jersey City, NJ 07302.

Deloitte Tax LLP (“Deloitte Tax”) hereby submits this fifth monthly fee statement (the “Fifth Monthly Statement”) for allowance of compensation for services rendered as tax services providers to the Debtors for the period from July 1, 2023, through July 31, 2023, pursuant to the *Administrative Fee Order Establishing Procedures for the Allowance and Payment of Interim Compensation and Reimbursement of Expenses of Professionals Retained by Order of this Court* [Docket No. 307] (the “Interim Compensation Order”).

WHEREFORE, Deloitte Tax respectfully requests total payment in the amount of \$141,503.60 (80% of \$176,879.50) as compensation sought for actual and necessary services rendered, in accordance with the terms of the Interim Compensation Order.

Date: December 5, 2023
New York, New York

Respectfully submitted,

DELOITTE TAX LLP

/s/ Kenneth Schulhof
Kenneth Schulhof
Partner
30 Rockefeller Plaza
New York, NY 10112
Telephone: 212.436.5370
Facsimile: 212.653.5254

CUMULATIVE TIME SUMMARY BY PROFESSIONAL
For the Period of July 1, 2023 through July 31, 2023

Professional	Level	Hours	Fees
<i>Tax Compliance Services</i>			
Gibian, Craig	Partner/Principal	6.3	
Schulhof, Ken	Partner/Principal	6.4	
Gardyn, Jordon	Senior Manager	30.8	
Lang, Mary Jo	Senior Manager	6.8	
Lee, Janet	Senior Manager	5.5	
DiPaolo, Michele	Manager	2.5	
Polster, Andrew	Manager	60.5	
Rajiv, Archana	Manager	3.0	
Dao, Ly	Senior Consultant	10.5	
Fang, Iris	Senior Consultant	0.4	
Monaghan, Shannon	Senior Consultant	0.9	
Shin, John	Senior Consultant	0.5	
Tangchitsumran, Jasper	Senior Consultant	5.5	
Wojtas, Mike	Senior Consultant	34.8	
Diaz, Jose	Consultant	27.4	
Meng, Zhaoyu	Consultant	22.4	
Wilson, Clinton	Consultant	2.0	
Zhong, Bryant	Consultant	33.5	
Zhou, Amber	Consultant	27.1	
Professional Subtotal:		286.8	\$154,540.00

Professional	Level	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
Gibian, Craig	Partner/Principal	\$1,160.00	0.5	\$580.00
Lang, Mary Jo	Partner/Principal	\$1,160.00	1.0	\$1,160.00
Schulhof, Ken	Partner/Principal	\$1,160.00	2.5	\$2,900.00
Gardyn, Jordon	Senior Manager	\$1,020.00	5.0	\$5,100.00
Hindes, Mark	Senior Manager	\$1,020.00	1.2	\$1,224.00
Hah, Morgan	Manager	\$750.00	2.5	\$1,875.00
Shah, Palak	Manager	\$750.00	0.5	\$375.00
Professional Subtotal:			13.2	\$13,214.00

Professional	Level	Rate	Hours	Fees	
<i>Preparation of Fee Applications</i>					
Schulhof, Ken	Partner/Principal	\$1,160.00	0.3	\$348.00	
Gardyn, Jordon	Senior Manager	\$1,020.00	1.0	\$1,020.00	
McDonald, Carisa	Senior Consultant	\$275.00	12.3	\$3,382.50	
Gutierrez, Dalia	Consultant	\$250.00	5.8	\$1,450.00	
Verma, Anshu	Consultant	\$225.00	13.0	\$2,925.00	
Professional Subtotal:			32.4	\$9,125.50	
Total		Blended Hourly Rate: \$532.13		332.4	\$176,879.50
Adjustment					
Fixed Fee: July 2023: Tax Compliance Services				\$154,540.00	
Adjustment Subtotal :				\$154,540.00	
Total			332.4	\$176,879.50	

CUMULATIVE FEES BY CATEGORY SUMMARY
For the Period of July 1, 2023 through July 31, 2023

Categories	Hours	Fees
Preparation of Fee Applications	32.4	\$9,125.50
Tax Compliance Services	286.8	\$154,540.00
Tax Restructuring Services	13.2	\$13,214.00
Fees Category Subtotal :	332.4	\$176,879.50

EXHIBIT A

Professional Fees for the Period from
July 1, 2023 through July 31, 2023

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
07/03/2023				
Gutierrez, Dalia	Organize June-23 data in preparation of the monthly fee application.	\$250.00	0.5	\$125.00
07/04/2023				
Verma, Anshu	Review fee detail for the period of July 2023 fee application.	\$225.00	4.0	\$900.00
07/06/2023				
McDonald, Carisa	Prepare April 2023 monthly fee statement.	\$275.00	1.3	\$357.50
McDonald, Carisa	Prepare March 2023 monthly fee statement.	\$275.00	2.4	\$660.00
Verma, Anshu	Update fee detail for the period of July 2023 fee application.	\$225.00	1.0	\$225.00
07/07/2023				
Verma, Anshu	Continue to update fee detail for the period of July 2023 fee application.	\$225.00	1.0	\$225.00
07/10/2023				
Verma, Anshu	Continue to update fee detail for the period of July 2023 fee application.	\$225.00	4.0	\$900.00
07/11/2023				
McDonald, Carisa	Prepare May 2023 monthly fee statement.	\$275.00	1.8	\$495.00
McDonald, Carisa	Update fee exhibit for May 2023 monthly fee statement.	\$275.00	0.8	\$220.00
Verma, Anshu	Continue to update fee detail for the period of July 2023 fee application.	\$225.00	3.0	\$675.00
07/13/2023				
Gutierrez, Dalia	Prepare May 2023 exhibits and charts for the monthly fee application.	\$250.00	1.9	\$475.00
07/14/2023				
Gutierrez, Dalia	Review June 2023 fee detail in preparation for the monthly fee application.	\$250.00	1.8	\$450.00
07/17/2023				
McDonald, Carisa	Prepare first interim fee application.	\$275.00	1.9	\$522.50

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
07/17/2023				
McDonald, Carisa	Prepare May 2023 monthly fee statement.	\$275.00	1.1	\$302.50
07/18/2023				
Gardyn, Jordon	Review office of general counsel billing file to update based on comments provided.	\$1,020.00	1.0	\$1,020.00
McDonald, Carisa	Revise April 2023 fee statement.	\$275.00	0.5	\$137.50
McDonald, Carisa	Revise March 2023 fee statement.	\$275.00	0.8	\$220.00
Schulhof, Ken	Review billing schedule prepared for the hours incurred during May-23 and June-23.	\$1,160.00	0.3	\$348.00
07/19/2023				
Gutierrez, Dalia	Prepare exhibits and charts for the June-23 monthly fee application.	\$250.00	1.6	\$400.00
McDonald, Carisa	Prepare June 2023 monthly fee statement.	\$275.00	1.7	\$467.50
Subtotal for Preparation of Fee Applications:			32.4	\$9,125.50

Tax Compliance Services

07/03/2023				
Gardyn, Jordon	Draft response to A. Sexton (Kirkland and Ellis) question on the mark-to-market book-to-tax difference to send to C. Gibian, M. Lang (Deloitte) for review and edit.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Revise description of mark-to-market method for calculating BlockFi Inc's 2022 taxable income.	\$0.00	0.6	\$0.00
07/05/2023				
Wojtas, Mike	Set-up BlockFi and subsidiaries 2022 tax return which includes BlockFi Inc proforma tax return for tax adjustments, checkboxes, informational items, mapping.	\$0.00	2.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/05/2023				
Wojtas, Mike	Set-up BlockFi and subsidiaries 2022 tax return which includes BlockFi services proforma tax return for tax adjustments, checkboxes, informational items, mapping.	\$0.00	2.0	\$0.00
Wojtas, Mike	Set-up BlockFi and subsidiaries 2022 tax return which includes BlockFi eliminations proforma tax return for tax adjustments, checkboxes, informational items, mapping.	\$0.00	2.0	\$0.00
07/06/2023				
Dao, Ly	Call with J. Giden (Corptax) about form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) for BlockFi International & Cayman.	\$0.00	0.5	\$0.00
Dao, Ly	Prepare form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) for BlockFi Inc and Subsidiaries.	\$0.00	1.2	\$0.00
Dao, Ly	Prepare form 4562 (depreciation and amortization in an internal revenue service tax form) for BlockFi Inc and Subsidiaries.	\$0.00	0.8	\$0.00
Dao, Ly	Prepare form 851 (affiliations schedule) for BlockFi Inc and Subsidiaries.	\$0.00	1.1	\$0.00
Dao, Ly	Prepare form 8990 (limitation on business interest expense under IRC section 163(j) - limits a taxpayer's business interest deductions for a taxable year) for BlockFi Inc and Subsidiaries.	\$0.00	0.9	\$0.00
Diaz, Jose	Call with Andrew Polster (Deloitte) to discuss assistance with the preparation of the 2022 BlockFi Inc. tax returns along with expectations, and scope of engagement for tax year 2022 state returns.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/06/2023				
DiPaolo, Michele	Call with A. Polster (Deloitte) to discuss state bonus depreciation modification calculation based on information provided by H. Powers (BlockFi).	\$0.00	0.5	\$0.00
Gardyn, Jordon	Email S. Bailey, B. Matthews, H. Powers (BlockFi) requesting 2022 financial information in order to prepare the BlockFi Bitcoin Trust, trust tax return for 2022.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Prepare summary balance sheets provided by BlockFi for the periods 11/28/2022 and 12/31/2022 to show the flux in assets driving a book-to-tax difference on the 2022 federal return.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Review the BlockFi NB, LLC New Jersey partnership return.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Email S. Stewart and J. Lee (Deloitte) regarding functional currency of the controlled foreign corporations owned by BlockFi for reporting purposes on the 2022 federal tax return.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Prepare a transmittal letter to send to the BlockFi NB LLC federal and New Jersey partnership returns to H. Powers (BlockFi) for review.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Prepare package of transmittal letter, federal and New Jersey partnership returns to send it to K. Schulhof (Deloitte) for review.	\$0.00	0.7	\$0.00
Gibian, Craig	Prepare description of methodology used to calculate BlockFi Inc.'s 2022 taxable income.	\$0.00	1.3	\$0.00
Lang, Mary Jo	Revise summary of 2022 taxable income calculation for BlockFi Inc.	\$0.00	1.2	\$0.00
Lee, Janet	Research dormant entity and functional currency change impact on form 5471 (information return of U.S. persons with respect to certain foreign corporations)	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/06/2023				
Lee, Janet	Sent follow up email to Scott Stewart and Jordon Gardyn (Both Deloitte) on results of research of a dormant entity and functional currency change impact on form 5471 (information return of U.S. persons with respect to certain foreign corporations)	\$0.00	0.4	\$0.00
Polster, Andrew	Call with J. Diaz (Deloitte) to discuss assistance with the preparation of the 2022BlockFi Inc. tax returns along with expectations, and scope of engagement for tax year 2022 state returns.	\$0.00	0.5	\$0.00
Polster, Andrew	Call with M. DiPaolo (Deloitte) to discuss state bonus depreciation modification calculation based on information provided by H. Powers (BlockFi).	\$0.00	0.5	\$0.00
Polster, Andrew	Update fixed asset depreciation schedule for mining equipment.	\$0.00	0.7	\$0.00
Polster, Andrew	Update fixed asset depreciation schedule for new items not included in tax year 2021 depreciation schedule.	\$0.00	0.6	\$0.00
Polster, Andrew	Roll-forward fixed asset depreciation by performing modified accelerated cost recovery system calculations for tax year 2022 items.	\$0.00	1.2	\$0.00
Polster, Andrew	Meeting with B. Fasciolo (Deloitte) to discuss assistance with the preparation of the 2022BlockFi Inc. tax returns along with expectations, and scope of engagement for tax year 2022 state returns.	\$0.00	0.5	\$0.00
Wilson, Clinton	Clear diagnostics for New Jersey form 1065 (return of partnership income) related to schedule J (corporation allocation schedule).	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/06/2023				
Wilson, Clinton	Call with tax software support for assistance clearing electronic filing diagnostics for Schedule J (corporation allocation schedule) on the New Jersey Form 1065 (return of partnership income)	\$0.00	0.3	\$0.00
Wojtas, Mike	Set-up BlockFi and subsidiaries 2022 tax return which includes BlockFi Inc proforma tax return for tax adjustments, checkboxes, informational items, mapping.	\$0.00	3.0	\$0.00
07/07/2023				
Dao, Ly	Prepare form 4562 (depreciation and amortization in an internal revenue service tax form) for BlockFi Inc and Subsidiaries.	\$0.00	0.5	\$0.00
Dao, Ly	Prepare form 851 (affiliations schedule) for BlockFi Inc and Subsidiaries.	\$0.00	0.5	\$0.00
Dao, Ly	Prepare 8990 (limitation on business interest expense under IRC section 163(j) - limits a taxpayer's business interest deductions for a taxable year) for BlockFi Inc and Subsidiaries.	\$0.00	0.5	\$0.00
Dao, Ly	Prepare form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) for BlockFi Inc and Subsidiaries.	\$0.00	3.0	\$0.00
Gardyn, Jordon	Update the 2022 BlockFi Inc tax return workpapers for presentation changes for reporting on the 2022 federal tax return.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Email A. Sexton (Kirkland & Ellis) regarding income methodology under a mark-to-market method accounting for tax year 2022.	\$0.00	0.5	\$0.00
Gibian, Craig	Prepare email for Rob Loban (BlockFi) regarding methodology used for calculating BlockFi Inc.'s 2022 taxable income.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/07/2023				
Lang, Mary Jo	Revise 2022 taxable income summary for BlockFi Inc.	\$0.00	1.1	\$0.00
Polster, Andrew	Update bonus depreciation modification in client workpaper based on fixed asset file.	\$0.00	0.7	\$0.00
Polster, Andrew	Review apportionment workpaper to check whether Corptax codes are entered to import data into software.	\$0.00	0.8	\$0.00
Polster, Andrew	Review modified accelerated cost recovery system bonus depreciation workbook file provided by H. Powers (BlockFi).	\$0.00	1.1	\$0.00
Wojtas, Mike	Set-up BlockFi and subsidiaries 2022 tax return which includes BlockFi Inc proforma tax return for tax adjustments, checkboxes, informational items, mapping.	\$0.00	3.0	\$0.00
07/10/2023				
Gardyn, Jordon	Discuss (partial) with M. Hindes, D. Lyness, P. Shah (Deloitte) timing for when tax-year 2022 capitalized assets under IRC section 174 (amortization of research and experimental expenditures) can be written off for taxable income reporting purposes.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Update the 2022 BlockFi Inc and subsidiaries tax return workpapers for a comment provided by K. Schulhof (Deloitte) for inclusion of amounts from BlockFi NB, LLC.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Perform review of the 2022 consolidated federal tax return while noting comments for the team to update specific items presented on the return.	\$0.00	2.4	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to walk through the BlockFi NB, LLC federal tax return and discuss items to update based on the presentation of the tax return.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/10/2023				
Lang, Mary Jo	Review 2022 taxable income calculation for BlockFi Inc.	\$0.00	0.2	\$0.00
Polster, Andrew	Update state modification workpaper for BlockFi Inc and subsidiaries state bonus depreciation modification.	\$0.00	1.1	\$0.00
Polster, Andrew	Update franchise tax workpaper to update federal taxable income information for BlockFi Inc.	\$0.00	1.2	\$0.00
Polster, Andrew	Update mining equipment depreciation table for BlockFi Inc fixed asset schedule.	\$0.00	1.2	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to walk through the BlockFi NB, LLC federal tax return and discuss items to update based on the presentation of the tax return.	\$0.00	0.5	\$0.00
07/11/2023				
Gardyn, Jordon	Update BlockFi NB LLC federal partnership return inclusive of return statement for final return.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Update BlockFi NB LLC New Jersey partnership return inclusive of return statement for final return.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with C. Gibian, M. Lang (Deloitte) to discuss next steps and remaining open item needed for completing the 2022 federal tax return.	\$0.00	0.3	\$0.00
Gibian, Craig	Call with J. Gardyn, M. Lang (Deloitte) to discuss next steps and remaining open item needed for completing the 2022 federal tax return.	\$0.00	0.3	\$0.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian (Deloitte) to discuss next steps and remaining open item needed for completing the 2022 federal tax return.	\$0.00	0.3	\$0.00
Polster, Andrew	Review imports for apportionment data for BlockFi Inc and subsidiaries.	\$0.00	0.6	\$0.00
Polster, Andrew	Import apportionment data to Corptax for tax year 2022 BlockFi Inc.	\$0.00	1.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/11/2023				
Polster, Andrew	Import apportionment data to Corptax for tax year 2022 BlockFi services.	\$0.00	0.5	\$0.00
Wilson, Clinton	Add a statement of dissolution for the U.S. federal tax return into the tax software (GoSystem).	\$0.00	0.6	\$0.00
Wojtas, Mike	Update tax compliance software for book to tax adjustments, tax schedules, and mapping to agree to compliance workpapers in BlockFi Inc and subsidiaries consolidated.	\$0.00	3.0	\$0.00
Wojtas, Mike	Update tax compliance software for book to tax adjustments, tax schedules, and mapping to agree to compliance workpapers in BlockFi Inc entity.	\$0.00	2.0	\$0.00
07/12/2023				
Gardyn, Jordon	Update transmittal letter to send it to H. Powers (BlockFi) for BlockFi NB LLC partnership return.	\$0.00	0.4	\$0.00
Meng, Zhaoyu	Update signer and address information in tax compliance software for BlockFi 2022 tax return.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Contact tax compliance software support on populating detail for gain or loss on sale of partnership interest for BlockFi 2022 tax return.	\$0.00	0.5	\$0.00
Polster, Andrew	Review federal return in Corptax to check if data ties to federal workpaper and flowing to state returns.	\$0.00	1.2	\$0.00
Schulhof, Ken	Review the updated BlockFi NB LLC 2022 partnership return.	\$0.00	0.5	\$0.00
Schulhof, Ken	Provide updated language to J. Gardyn (Deloitte) for tax return statement to include with the filing of the 2022 federal return for BlockFi NB, LLC.	\$0.00	0.2	\$0.00
Wojtas, Mike	Update tax compliance software for book to tax adjustments, tax schedules, and mapping to agree to compliance workpapers in BlockFi services entity.	\$0.00	2.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/12/2023				
Wojtas, Mike	Update tax return in tax compliance software for book to tax adjustments, tax schedules, and mapping to agree to compliance workpapers in BlockFi Inc and subsidiaries consolidated.	\$0.00	3.5	\$0.00
07/13/2023				
Meng, Zhaoyu	Populate detail for gain or loss on sale of partnership interest in tax compliance software for BlockFi 2022 tax return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Resolve comments for BlockFi. Inc 2022 tax return and reprint the return on tax compliance software.	\$0.00	3.0	\$0.00
Meng, Zhaoyu	Enter adjustment accounts in data entry to reconcile form 8949 (sales and other dispositions of capital assets) with the amounts on Schedule D (capital gains and losses), in tax compliance software.	\$0.00	1.5	\$0.00
Polster, Andrew	Review state tax addback data on Alabama return for BlockFi Inc.	\$0.00	0.5	\$0.00
Polster, Andrew	Import state tax addback modification into software for BlockFi Inc.	\$0.00	1.1	\$0.00
Polster, Andrew	Review with B. Fasciolo (Deloitte) regarding AL20C (Alabama corporate) return for BlockFi Inc.	\$0.00	1.9	\$0.00
Polster, Andrew	Roll-forward tax year 2022 state tax return tracker assignments and due date for BlockFi Inc.	\$0.00	1.0	\$0.00
Schulhof, Ken	Perform final review of the BlockFi NB, LLC partnership returns and sign-off on transmittal letter to share with H. Powers (BlockFi).	\$0.00	0.5	\$0.00
Wojtas, Mike	Update tax compliance software for book to tax adjustments, tax schedules, and mapping to agree to compliance workpapers in elimination entity.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/13/2023				
Wojtas, Mike	Update tax return tax compliance software for book to tax adjustments, tax schedules, and mapping to agree to compliance workpapers in BlockFi Inc and subsidiaries consolidated.	\$0.00	4.0	\$0.00
07/14/2023				
Gardyn, Jordon	Review final partnership returns for BlockFi NB LLC and share it with H. Powers (BlockFi) for review.	\$0.00	0.9	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton (Kirkland & Ellis) and R. Loban (BlockFi) to discuss approach to calculate 2022 taxable income on a clear reflection of income approach.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss current status of tax returns and potential issues in advance of our weekly status call with R. Loban (BlockFi) and A. Sexton (Kirkland & Ellis).	\$0.00	0.4	\$0.00
Meng, Zhaoyu	Adjust presentation for salaries and wages on schedule M-3 (net income (loss) reconciliation) for BlockFi Inc 2022 consolidated tax return in tax compliance software.	\$0.00	2.5	\$0.00
Polster, Andrew	Add assignments to Deloitte Sharepoint Platform (Deloitte Intela) workflow for BlockFi Inc and subsidiaries.	\$0.00	1.3	\$0.00
Polster, Andrew	Review Alabama 20C (Alabama corporate) state e-file package for BlockFi Inc.	\$0.00	0.8	\$0.00
Polster, Andrew	Review Alabama 20C (Alabama corporate) state return for BlockFi Inc.	\$0.00	1.2	\$0.00
Polster, Andrew	Grant tax year 2021 Corptax access for B. Fasciolo, J. Diaz (Deloitte) so they can access prior year return software for BlockFi Inc.	\$0.00	0.7	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/14/2023				
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton (Kirkland & Ellis) and R. Loban (BlockFi) to discuss approach to calculate 2022 taxable income on a clear reflection of income approach.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss current status of tax returns and potential issues in advance of our weekly status call with R. Loban (BlockFi) and A. Sexton (Kirkland & Ellis).	\$0.00	0.4	\$0.00
Wilson, Clinton	Revise statement of dissolution for federal tax return.	\$0.00	0.3	\$0.00
Wojtas, Mike	Reprint tax compliance software for review by J. Gardyn (Deloitte).	\$0.00	2.5	\$0.00
07/17/2023				
Gardyn, Jordon	Update 2022 tax return workpaper for presentation of the ownership of the controlled foreign corporation for BlockFi UK Holdings, Ltd.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Update 2022 tax return workpaper for presentation of the ownership of the controlled foreign corporation for BlockFi UK, Ltd.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Update 2022 tax return workpaper for presentation of the ownership of the controlled foreign corporation for BlockFi Asia, PTE.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Review the book-to-tax reconciliation of 2022 taxable income for adjustment amounts.	\$0.00	0.7	\$0.00
Lang, Mary Jo	Review email correspondence from J. Gardyn (Deloitte) regarding 2022 taxable income calculation for BlockFi Inc.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Prepare 2021 amended BlockFi Inc. book return workpaper.	\$0.00	2.0	\$0.00
Polster, Andrew	Review tax year 2022 state extensions for payment amounts and extended due dates.	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/17/2023				
Polster, Andrew	Review Alabama 20C (Alabama corporate) e-file package in Corptax for BlockFi Inc and subsidiaries.	\$0.00	0.4	\$0.00
Polster, Andrew	Review Alabama 20C (Alabama corporate) state return for BlockFi Inc and subsidiaries.	\$0.00	1.6	\$0.00
Polster, Andrew	Update Alabama corporate return for changes diagnosed during the review.	\$0.00	0.7	\$0.00
Polster, Andrew	Update state internal tracker for estimated payment amounts/due dates.	\$0.00	0.4	\$0.00
Polster, Andrew	Update internal return due dates in state tracker for tax year 2022.	\$0.00	0.8	\$0.00
Schulhof, Ken	Update 2022 federal tax return for changes made by J. Gardyn (Deloitte) as a result of review of the 2022 federal tax return draft.	\$0.00	0.7	\$0.00
Tangchitsumran, Jasper	Review form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	3.0	\$0.00
Tangchitsumran, Jasper	Review form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	1.5	\$0.00
Wojtas, Mike	Generate 2022 BlockFi Inc and subsidiaries tax return statements to be filed with the federal tax return.	\$0.00	0.9	\$0.00
Wojtas, Mike	Set up 2022 BlockFi Inc and subsidiaries tax returns for e-filing functionality in the tax compliance software	\$0.00	0.6	\$0.00
07/18/2023				
Gardyn, Jordon	Call with K. Schulhof, C. Gibian, M. Lang (Deloitte) to discuss A. Sexton (Kirkland & Ellis) approach to calculate taxable income and income methodology for tax year 2022.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/18/2023				
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang (Deloitte) to discuss A. Sexton (Kirkland & Ellis) approach to calculate taxable income and income methodology for tax year 2022.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Call with J. Gardyn, K. Schulhof, C. Gibian (Deloitte) to discuss A. Sexton (Kirkland & Ellis) approach to calculate taxable income and income methodology for tax year 2022.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Calculate 2021 amended BlockFi Inc. permanent and temporary adjustments in tax return workpaper.	\$0.00	2.5	\$0.00
Polster, Andrew	Review BlockFi Inc Oklahoma return.	\$0.00	0.8	\$0.00
Polster, Andrew	Review Oklahoma state return e-file package errors.	\$0.00	0.7	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang (Deloitte) to discuss A. Sexton (Kirkland & Ellis) approach to calculate taxable income and income methodology for tax year 2022.	\$0.00	0.5	\$0.00
Tangchitsumran, Jasper	Review form 5471 (information return of U.S. persons with respect to certain foreign corporations) and form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) with J. Lee (Deloitte).	\$0.00	1.0	\$0.00
Wojtas, Mike	Generate 2022 BlockFi Inc and subsidiaries tax return statements to be filed with the federal tax return.	\$0.00	1.2	\$0.00
Wojtas, Mike	Set up 2022 BlockFi Inc and subsidiaries tax returns for e-filing functionality in the tax compliance software	\$0.00	0.8	\$0.00
07/19/2023				
Gardyn, Jordon	Email M. Wojtas (Deloitte) with support to include in the 2021 amended federal workpapers.	\$0.00	0.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/19/2023				
Gardyn, Jordon	Compile supporting schedules to send to M. Wojtas (Deloitte) preparing the 2021 amended return workpapers to incorporate the support within the workpapers.	\$0.00	0.9	\$0.00
Gardyn, Jordon	Review 2021 updated financial statement data provided by S. Bailey (BlockFi) and identify items changing with the amending of the 2021 federal tax return.	\$0.00	1.1	\$0.00
Gardyn, Jordon	Email C. Gibian, M. Lang (Deloitte) regarding disclosing specific information on the BlockFi Inc and subsidiaries consolidated 2022 corporate tax return.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Call with M. Wojtas (Deloitte) regarding items to be updated for the 2022 federal tax return workpapers and incorporating changes into our workpapers.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Calculate book-to-tax adjustments for the allowance for loan losses to be incorporated for the amended 2021 federal tax return.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Summarize the balance sheet for 2021 on a mark-to-market approach and compare to 2020 balance sheet to assess reasonableness of the adjustment to be reported on the amended 2021 tax return.	\$0.00	1.0	\$0.00
Lee, Janet	Review international tax returns to provide comments to S. Stewart (Deloitte).	\$0.00	3.0	\$0.00
Polster, Andrew	Update return alternative signor information in Corptax.	\$0.00	0.8	\$0.00
Polster, Andrew	Research return validation error for tax year 2022 BlockFi Inc. returns.	\$0.00	1.6	\$0.00
Schulhof, Ken	Review draft federal tax return shared with J. Lee, S. Stewart (Deloitte) for additional information for reporting.	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/19/2023				
Schulhof, Ken	Review questions sent by J. Gardyn (Deloitte) to C. Gibian, M. Lang (Deloitte) regarding presentation of 2022 federal tax return.	\$0.00	0.3	\$0.00
Shin, John	Review form 8832 (entity classification election form) received from IRS.	\$0.00	0.5	\$0.00
Wojtas, Mike	Call with J. Gardyn (Deloitte) regarding items to be updated for the 2022 federal tax return workpapers and incorporating changes into our workpapers.	\$0.00	0.6	\$0.00
07/20/2023				
Dao, Ly	Call with J. Diaz, M. Wojtas, M. DiPaolo, B. Fasciolo, A. Polster, A. Zhou, Z. Meng, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Diaz, Jose	Prepare Mississippi state return for Block Fi, Inc within Corptax.	\$0.00	1.0	\$0.00
Diaz, Jose	Call with M. Wojtas, M. DiPaolo, B. Fasciolo, L. Dao, A. Polster, A. Zhou, Z. Meng, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Diaz, Jose	Prepare Georgia state return for Block Fi, Inc within Corptax.	\$0.00	1.0	\$0.00
DiPaolo, Michele	Call with J. Diaz, M. Wojtas, B. Fasciolo, L. Dao, A. Polster, A. Zhou, Z. Meng, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
DiPaolo, Michele	Call with A. Polster (Deloitte) to discuss staffing of tax year 2022 state returns.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/20/2023				
DiPaolo, Michele	Call with A. Polster, J. Gardyn (Deloitte) to discuss status of the state and local tax returns for BlockFi Inc and subsidiaries for 2022 and timing for state apportionment.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Identify reconciliation of balance sheet accounts for 2022 federal tax return supporting workpapers.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Review state and local tax apportionment schedule and agreed amounts to federal line items being reported for tax year 2022 in the federal workpapers.	\$0.00	1.0	\$0.00
Gardyn, Jordon	Call with J. Diaz, M. Wojtas, M. DiPaolo, B. Fasciolo, L. Dao, A. Polster, A. Zhou, Z. Meng (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with M. DiPaolo, A. Polster (Deloitte) to discuss status of the state and local tax returns for BlockFi Inc and subsidiaries for 2022 and timing for state apportionment.	\$0.00	0.5	\$0.00
Lee, Janet	Review of Forms 5471 (information return of U.S. persons with respect to certain foreign corporations) included in the draft of the BlockFi Inc and Subs federal tax return for 2022.	\$0.00	0.7	\$0.00
Lee, Janet	Sent comments to Scott Stewart (Deloitte) on review of the Form 5471 (information return of U.S. persons with respect to certain foreign corporations)	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Updated tax return for the review comments received from Janet Lee (Deloitte) on the form 5471 (information return of U.S. persons with respect to certain foreign corporations) included in the 2022 BlockFi Inc and Subs federal tax return.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/20/2023				
Meng, Zhaoyu	Call with J. Diaz, M. Wojtas, M. DiPaolo, B. Fasciolo, L. Dao, A. Polster, A. Zhou, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Polster, Andrew	Update state tracker for review steps.	\$0.00	0.8	\$0.00
Polster, Andrew	Setup a recurring conference call for state tax return status on a weekly basis for entire Deloitte federal and state tax teams.	\$0.00	0.4	\$0.00
Polster, Andrew	Call with J. Diaz, M. Wojtas, M. DiPaolo, B. Fasciolo, L. Dao, A. Zhou, Z. Meng, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Polster, Andrew	Call with M. DiPaolo (Deloitte) to discuss staffing of tax year 2022 state returns.	\$0.00	0.5	\$0.00
Polster, Andrew	Research Corptax franchise tax software solution for Oklahoma returns.	\$0.00	1.3	\$0.00
Polster, Andrew	Research e-file validation error for Virginia BlockFi return.	\$0.00	1.0	\$0.00
Polster, Andrew	Call with M. DiPaolo, J. Gardyn (Deloitte) to discuss status of the state and local tax returns for BlockFi Inc and subsidiaries for 2022 and timing for state apportionment.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review comments provided by J. Lee (Deloitte) on the drafted form 5471 (information for controlled foreign corporation) included in the 2022 BlockFi federal tax return.	\$0.00	0.4	\$0.00
Wojtas, Mike	Call with J. Diaz, M. DiPaolo, B. Fasciolo, L. Dao, A. Polster, A. Zhou, Z. Meng, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/20/2023				
Zhou, Amber	Call with J. Diaz, M. Wojtas, M. DiPaolo, B. Fasciolo, L. Dao, A. Polster, Z. Meng, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
07/21/2023				
Dao, Ly	Discuss with B. Zhong, A. Zhou (Deloitte) updated form 5471 (information return of U.S. persons with respect to certain foreign corporations), form 8858 (information return of U.S. persons with respect to foreign disregarded entities).	\$0.00	1.0	\$0.00
Gardyn, Jordon	Prepare summary of the balance sheet to be shared with S. Bailey (BlockFi) showing the adjustment recorded for purposes of assessing mark-to-market adjustment for 2022 taxable income.	\$0.00	1.3	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss brief write-up explaining the impacts to taxable income in 2023.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with C. Gibian, D. Krozek, K. Schulhof (Deloitte), A. Sexton (Kirkland & Ellis) and S. Bailey (BlockFi) to discuss approach to calculate 2022 taxable income using different values of the asset and liability balances during the year.	\$0.00	0.4	\$0.00
Gibian, Craig	Prepare for telephone call regarding methodology used for calculating BlockFi Inc's 2022 taxable income, taking into account dollarization of customer liabilities.	\$0.00	0.7	\$0.00
Gibian, Craig	Call with J. Gardyn, D. Krozek, K. Schulhof (Deloitte), A. Sexton (Kirkland & Ellis) and S. Bailey (BlockFi) to discuss approach to calculate 2022 taxable income using different values of the asset and liability balances during the year.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/21/2023				
Schulhof, Ken	Call with J. Gardyn, C. Gibian, D. Krozek (Deloitte), A. Sexton (Kirkland & Ellis) and S. Bailey (BlockFi) to discuss approach to calculate 2022 taxable income using different values of the asset and liability balances during the year.	\$0.00	0.4	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss brief write-up explaining the impacts to taxable income in 2023.	\$0.00	0.5	\$0.00
Zhong, Bryant	Discuss with L. Dao, A. Zhou (Deloitte) updated form 5471 (information return of U.S. persons with respect to certain foreign corporations), form 8858 (information return of U.S. persons with respect to foreign disregarded entities).	\$0.00	1.0	\$0.00
Zhong, Bryant	Call with C. Sundberg (Corptax) for support updating international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations), form 8858 (information return of U.S. persons with respect to foreign disregarded entities)	\$0.00	1.0	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations) and form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	3.0	\$0.00
Zhou, Amber	Update form 5471 (information return of U.S. persons with respect to certain foreign corporations) based on comments from J. Lee (Deloitte).	\$0.00	2.5	\$0.00
Zhou, Amber	Discuss with L. Dao, B. Zhong (Deloitte) updated form 5471 (information return of U.S. persons with respect to certain foreign corporations), form 8858 (information return of U.S. persons with respect to foreign disregarded entities).	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/24/2023				
Diaz, Jose	Prepare North Carolina state return within Corptax for BlockFi, Inc.	\$0.00	0.5	\$0.00
Diaz, Jose	Prepare Missouri state return within Corptax for BlockFi, Inc.	\$0.00	1.5	\$0.00
Diaz, Jose	Call with A. Polster, A. Tilley, B. Fasciolo, M. Wojtas, A. Zhou, and J. Gardyn (Deloitte) to discuss tasks assigned regarding the federal and state tax teams and timing for sending further review to A. Polster and M. DiPaolo (Deloitte).	\$0.00	0.3	\$0.00
Gardyn, Jordon	Call with A. Polster, A. Tilley, J. Diaz, B. Fasciolo, M. Wojtas, A. Zhou (Deloitte) to discuss tasks assigned regarding the federal and state tax teams and timing for sending further review to A. Polster and M. DiPaolo (Deloitte).	\$0.00	0.3	\$0.00
Polster, Andrew	Call with B. Fasciolo (Deloitte) to discuss Corptax e-file issue resolutions for BlockFi Inc and subsidiaries returns.	\$0.00	1.1	\$0.00
Polster, Andrew	Set up call for A. Zhou, M. Zhaoyu and J. Diaz (Deloitte) to discuss steps required to get started with the preparation of the BlockFi Inc and Subsidiaries 2022 state tax return filings.	\$0.00	0.4	\$0.00
Polster, Andrew	Review W-2 (payroll information) information to tie out payroll information.	\$0.00	0.6	\$0.00
Polster, Andrew	Call with A. Tilley, J. Diaz, B. Fasciolo, M. Wojtas, A. Zhou, and J. Gardyn (Deloitte) to discuss tasks assigned regarding the federal and state tax teams and timing for sending further review to A. Polster and M. DiPaolo (Deloitte).	\$0.00	0.3	\$0.00
Polster, Andrew	Update state tracker assignments for additional preparers/reviewers.	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
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Tax Compliance Services

07/24/2023

Rajiv, Archana	Prepare client analysis and planning dashboard for tax year 2022.	\$0.00	3.0	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations), form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	4.0	\$0.00
Zhou, Amber	Update form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	0.5	\$0.00
Zhou, Amber	Call with A. Polster, A. Tilley, J. Diaz, B. Fasciolo, M. Wojtas, and J. Gardyn (Deloitte) to discuss tasks assigned regarding the federal and state tax teams and timing for sending further review to A. Polster and M. DiPaolo (Deloitte).	\$0.00	0.3	\$0.00
Zhou, Amber	Prepare for call with A. Polster, A. Tilley, J. Diaz, B. Fasciolo, M. Wojtas, J. Gardyn (Deloitte) to discuss tasks assigned amongst the federal and state tax teams and timing for sending further review to A. Polster and M. DiPaolo (Deloitte).	\$0.00	0.2	\$0.00

07/25/2023

Diaz, Jose	Prepare North Carolina state return within Corptax for BlockFi, Inc.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Call with A. Zhou, B. Zhong (Deloitte) to discuss comments provided by J. Lee (Deloitte) on the 2022 BlockFi Inc tax return.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Prepare analysis of changes in the assets and liabilities on the BlockFi balance sheet based on changes in potential realizability of claims against FTX with documenting questions arising from the analysis.	\$0.00	1.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/25/2023				
Meng, Zhaoyu	Call with A. Polster, A. Zhou, M. DiPaolo (Deloitte) to discuss state apportionment and modifications workpapers for state tax return review.	\$0.00	0.4	\$0.00
Monaghan, Shannon	Call with A. Polster (Deloitte) to discuss automated workpapers and ability to implement for tax year 2022 state returns.	\$0.00	0.9	\$0.00
Polster, Andrew	Call with S. Monaghan (Deloitte) to discuss automated workpapers and ability to implement for tax year 2022 state returns.	\$0.00	0.9	\$0.00
Polster, Andrew	Call with Z. Meng, A. Zhou, M. DiPaolo (Deloitte) to discuss state apportionment and modifications workpapers for state tax return review.	\$0.00	0.4	\$0.00
Zhong, Bryant	Call with S. Steele (Corptax) for support updating international tax form 5471 (information return of U.S. persons - to certain foreign corporations), form 8858 (information return of U.S. persons - to foreign disregarded entities/foreign branches).	\$0.00	0.5	\$0.00
Zhong, Bryant	Call with A. Zhou (Deloitte) update international tax form 5471 (information return of U.S. persons - to certain foreign corporations), form 8858 (information return of U.S. persons - to foreign disregarded entities/foreign branches) for 2022 BlockFi Inc	\$0.00	3.0	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	1.7	\$0.00
Zhong, Bryant	Update international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	1.8	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/25/2023				
Zhou, Amber	Call with J. Gardyn, B. Zhong (Deloitte) to discuss comments provided by J. Lee (Deloitte) on the 2022 BlockFi Inc tax return.	\$0.00	0.5	\$0.00
Zhou, Amber	Discuss with Z. Meng (Deloitte) regarding state workpaper for Arkansas state returns review purpose.	\$0.00	0.5	\$0.00
Zhou, Amber	Call with B. Zhong (Deloitte) update international tax form 5471 (information return of U.S. persons - to certain foreign corporations), form 8858 (information return of U.S. persons - to foreign disregarded entities/foreign branches) for 2022 BlockFi Inc	\$0.00	3.0	\$0.00
Zhou, Amber	Call with Z. Meng, A. Polster, M. DiPaolo (Deloitte) to discuss state apportionment and modifications workpapers for state tax return review.	\$0.00	0.4	\$0.00
07/26/2023				
Gardyn, Jordon	Review support to understand the potential time that would be incurred by Deloitte Tax to file 2023 tax returns if BlockFi converted from a C-Corporation to a liquidating trust as part of their Chapter 11 bankruptcy proceedings.	\$0.00	0.7	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Arkansas tax return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Maryland tax return.	\$0.00	1.0	\$0.00
Polster, Andrew	Call with A. Zhou (Deloitte) to discuss the state returns work paper and the senior review process of 2022 BlockFi Inc state tax returns.	\$0.00	0.4	\$0.00
Polster, Andrew	Review Pennsylvania tax return for BlockFi Inc and subsidiaries.	\$0.00	1.4	\$0.00
Polster, Andrew	Review Arkansas tax return for BlockFi Inc.	\$0.00	1.0	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/26/2023				
Polster, Andrew	Call with B. Fasciolo (Deloitte) to discuss Massachusetts e-file errors and franchise tax calculation.	\$0.00	0.7	\$0.00
Zhong, Bryant	Call with M. Beth (Corptax) for support updating international tax form 5471 (information return of U.S. persons - certain foreign corporations), form 8858 (information return of U.S. persons - foreign disregarded entities/foreign branches).	\$0.00	0.5	\$0.00
Zhong, Bryant	Call with A. Zhou (Deloitte) updating international tax form 5471 (information return of U.S. persons - certain foreign corporations), form 8858 (information return of U.S. persons - foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax	\$0.00	1.0	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	1.5	\$0.00
Zhong, Bryant	Update international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	1.5	\$0.00
Zhou, Amber	Review updated international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax return.	\$0.00	0.6	\$0.00
Zhou, Amber	Call with M. Wojtas (Deloitte) to discuss comments provided by J. Lee (Deloitte) on the 2022 BlockFi Inc tax return.	\$0.00	0.5	\$0.00
Zhou, Amber	Call with B. Zhong (Deloitte) updating international tax form 5471 (information return of U.S. persons - certain foreign corporations), form 8858 (information return of U.S. persons - foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/26/2023				
Zhou, Amber	Provide comments to B. Fasciolo (Deloitte) on 2022 BlockFi Inc Pennsylvania state tax return prepared by B. Fasciolo (Deloitte).	\$0.00	2.5	\$0.00
Zhou, Amber	Review updated international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations) for 2022 BlockFi Inc tax return.	\$0.00	0.4	\$0.00
Zhou, Amber	Call with A. Polster (Deloitte) to discuss the state returns work paper and the senior review process of 2022 BlockFi Inc state tax returns.	\$0.00	0.4	\$0.00
07/27/2023				
Diaz, Jose	Review BlockFi Inc. Nebraska state return and provide comments.	\$0.00	2.0	\$0.00
Diaz, Jose	Review BlockFi Inc. Oklahoma state return and provide comments.	\$0.00	2.5	\$0.00
Diaz, Jose	Review BlockFi Inc. Virginia state return and provide comments.	\$0.00	2.0	\$0.00
Diaz, Jose	Review BlockFi Inc. Alaska state return and provide comments.	\$0.00	1.7	\$0.00
Diaz, Jose	Review BlockFi Inc. Hawaii state return and provide comments.	\$0.00	1.8	\$0.00
Diaz, Jose	Review BlockFi Inc. Idaho state return and provide comments.	\$0.00	2.2	\$0.00
Fang, Iris	Meeting with A. Zhou (Deloitte) to review the 2022 BlockFi Inc Louisiana state tax return.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Update 2022 federal tax workpapers for changes made to the BlockFi International taxable loss presentation.	\$0.00	0.7	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Maryland tax return.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Arkansas tax return.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/27/2023				
Polster, Andrew	Set up Deloitte Sharepoint Platform (Deloitte Intela) workflow for tax return filing obligations for tax year 2022 assignments for BlockFi Inc.	\$0.00	0.9	\$0.00
Polster, Andrew	Update assignments for senior manger review in Deloitte Sharepoint Platform (Deloitte Intela) workflow for tax return filing obligations for BlockFi Inc.	\$0.00	0.8	\$0.00
Polster, Andrew	Confirm tracker steps are aligned with Deloitte Sharepoint Platform (Deloitte Intela) tax return filing obligation workflow and steps completed are updated in our Deloitte Sharepoint site.	\$0.00	1.0	\$0.00
Polster, Andrew	Update Deloitte manager (M. DiPaolo) and partner, principal and managing director (Art Tilley) assignments in Deloitte Sharepoint Platform (Intela) for review requirements of the BlockFi Inc state and local 2022 tax return.	\$0.00	0.4	\$0.00
Polster, Andrew	Update M. DiPaolo, A. Tilley (Deloitte) assignments in Deloitte Sharepoint Platform (Intela) for review requirements of the BlockFi Inc state and local 2022 tax return.	\$0.00	0.6	\$0.00
Polster, Andrew	Update preparer and senior review steps in Deloitte Sharepoint Platform (Deloitte Intela) workflow for 2022 tax return filing obligations based on state tracker.	\$0.00	2.0	\$0.00
Polster, Andrew	Update assignments for M. DiPaolo (Deloitte) review in Intela workflow for BlockFi Inc. and subsidiaries.	\$0.00	0.7	\$0.00
Polster, Andrew	Set up Deloitte Sharepoint Platform (Deloitte Intela) workflow for tax return filing obligations for tax year 2022 assignments for BlockFi Inc.	\$0.00	1.6	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations) for 2022 BlockFi Inc tax return.	\$0.00	1.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/27/2023				
Zhong, Bryant	Update international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax return.	\$0.00	1.2	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	1.6	\$0.00
Zhong, Bryant	Update international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	1.6	\$0.00
Zhou, Amber	Update 2022 BlockFi and subsidiaries federal international forms in Corptax.	\$0.00	0.6	\$0.00
Zhou, Amber	Review 2022 BlockFi Inc Alabama state income tax return and franchise tax return.	\$0.00	1.5	\$0.00
Zhou, Amber	Review 2022 BlockFi Inc Louisiana state tax return.	\$0.00	1.0	\$0.00
Zhou, Amber	Meeting with I. Fang (Deloitte) to review the 2022 BlockFi Inc Louisiana state tax return.	\$0.00	0.4	\$0.00
07/28/2023				
Diaz, Jose	Prepare Ohio state return for Block Fi, Inc. in Corptax.	\$0.00	1.5	\$0.00
Diaz, Jose	Prepare South Carolina state return for Block Fi, Inc. in Corptax.	\$0.00	1.5	\$0.00
Diaz, Jose	Prepare North Carolina state return for Block Fi, Inc. in Corptax.	\$0.00	1.2	\$0.00
DiPaolo, Michele	Call with A. Polster (Deloitte) to discuss state impact and possible modifications of federal return Schedule D (capital loss).	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Clear comments on BlockFi foreign entities' form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	1.5	\$0.00
Polster, Andrew	Update state modification in client workpaper for capital loss adjustment.	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/28/2023				
Polster, Andrew	Research state treatment of federal capital loss state conformity.	\$0.00	0.9	\$0.00
Polster, Andrew	Email A. Tilley (Deloitte) for supporting documentation and workpapers to review capital loss adjustment.	\$0.00	0.5	\$0.00
Polster, Andrew	Call with M. DiPaolo (Deloitte) to discuss state impact and possible modifications of federal return Schedule D (capital loss).	\$0.00	0.5	\$0.00
Zhong, Bryant	Update international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax return.	\$0.00	1.4	\$0.00
Zhong, Bryant	Call with A. Zhou (Deloitte) updating international tax form 5471 (information return of U.S. persons - certain foreign corporations), form 8858 (information return of U.S. persons - foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax	\$0.00	0.8	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations) for 2022 BlockFi Inc tax return.	\$0.00	1.6	\$0.00
Zhou, Amber	Update 2022 BlockFi and subsidiaries federal return work paper.	\$0.00	0.5	\$0.00
Zhou, Amber	Call with B. Zhong (Deloitte) updating international tax form 5471 (information return of U.S. persons - certain foreign corporations), form 8858 (information return of U.S. persons - foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax	\$0.00	0.8	\$0.00
Zhou, Amber	Review BlockFi and subsidiaries Arizona state tax return.	\$0.00	0.5	\$0.00
Zhou, Amber	Update 2022 BlockFi Inc and subsidiaries federal tax return and workpaper.	\$0.00	3.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/28/2023				
Zhou, Amber	Review 2022 BlockFi Inc Louisiana state tax return.	\$0.00	1.5	\$0.00
07/30/2023				
Gibian, Craig	Draft explanation of mark-to-market methodology to account for customer liabilities on BlockFi Inc.'s 2022 tax return.	\$0.00	1.3	\$0.00
07/31/2023				
Diaz, Jose	Prepare Virginia state return within Corptax for BlockFi, Inc.	\$0.00	2.5	\$0.00
Diaz, Jose	Update workplan tasks in Deloitte Sharepoint Platform (Deloitte Intela), to reflect returns completed for BlockFi, Inc.	\$0.00	0.2	\$0.00
Diaz, Jose	Prepare North Carolina state return within Corptax for BlockFi, Inc.	\$0.00	2.5	\$0.00
Diaz, Jose	Call with A. Polster, A. Zhou, Z. Meng, M. Wojtas, A. Tilley, B. Fasciolo (Deloitte) to discuss state return status, capital loss modification, and Deloitte Sharepoint Platform (Deloitte Intela) workflow updates.	\$0.00	0.2	\$0.00
Gardyn, Jordon	Update 2022 BlockFi Inc and subsidiaries tax return workpapers to incorporate analysis related to the changes in the assets and liabilities under various changes in digital asset prices.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Review draft 2022 tax return disclosure statement shared by M. Lang (Deloitte).	\$0.00	0.3	\$0.00
Gibian, Craig	Draft explanation of mark-to-market methodology to account for customer liabilities on BlockFi Inc.'s 2022 tax return.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Review spreadsheet related to BlockFi Inc.'s 2022 taxable income calculation.	\$0.00	1.0	\$0.00
Lang, Mary Jo	Revise disclosure statement for BlockFi Inc. 2022 tax return.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/31/2023				
Lang, Mary Jo	Revise summary of BlockFi Inc. 2022 mark-to-market calculation.	\$0.00	0.6	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Arkansas tax return.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Call with J. Diaz, A. Polster, A. Zhou, M. Wojtas, A. Tilley, B. Fasciolo (Deloitte) to discuss state return status, capital loss modification, and Deloitte Sharepoint Platform (Deloitte Intela) workflow updates.	\$0.00	0.2	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Georgia tax return.	\$0.00	1.0	\$0.00
Polster, Andrew	Update Deloitte Sharepoint Platform (Deloitte Intela) workflow steps for internal use and tracking for the 2022 tax return filing obligations for BlockFi Inc.	\$0.00	3.3	\$0.00
Polster, Andrew	Draft email to staff J. Diaz, A. Zhou, M. Zhaoyu (Deloitte) to discuss the Deloitte Sharepoint Platform (Deloitte Intela) workflow plan which details the filing obligations for BlockFi Inc for 2022.	\$0.00	0.7	\$0.00
Polster, Andrew	Call with J. Diaz, A. Zhou, Z. Meng, M. Wojtas, A. Tilley, B. Fasciolo (Deloitte) to discuss state return status, capital loss modification, and Deloitte Sharepoint Platform (Deloitte Intela) workflow updates.	\$0.00	0.2	\$0.00
Polster, Andrew	Review Pennsylvania corporate return for updates to state tax addback modification.	\$0.00	0.8	\$0.00
Schulhof, Ken	Review draft disclosure statement to be attached to the 2022 federal tax return provided by M. Lang (Deloitte).	\$0.00	0.2	\$0.00
Wojtas, Mike	Call with J. Diaz, A. Polster, A. Zhou, Z. Meng, A. Tilley, B. Fasciolo (Deloitte) to discuss state return status, capital loss modification, and Deloitte Sharepoint Platform (Deloitte Intela) tax return filing obligation updates.	\$0.00	0.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/31/2023				
Zhong, Bryant	Call with R. Kim (Corptax) support updating international form 5471 (information return of U.S. persons - certain foreign corporations), form 8858 (information return of U.S. persons - foreign disregarded entities/foreign branches) for 2022 BlockFi Inc ta	\$0.00	0.5	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations) for 2022 BlockFi Inc tax return.	\$0.00	1.3	\$0.00
Zhong, Bryant	Update international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax return.	\$0.00	1.7	\$0.00
Zhou, Amber	Review 2022 Fed BlockFi and subsidiaries return.	\$0.00	2.1	\$0.00
Zhou, Amber	Call with J. Diaz, A. Polster, Z. Meng, M. Wojtas, A. Tilley, B. Fasciolo (Deloitte) to discuss state return status, capital loss modification, and Deloitte Sharepoint Platform (Deloitte Intela) tax return filing obligation updates.	\$0.00	0.2	\$0.00
Subtotal for Tax Compliance Services:			286.8	\$0.00

Tax Restructuring Services

07/06/2023

Gardyn, Jordon	Email M. Hindes (Deloitte) regarding BlockFi chapter 11 proceedings specifically the capitalized IRC section 174 (amortization of research and experimental expenditures) assets on the 2022 return and when it can be written off into taxable income.	\$1,020.00	0.4	\$408.00
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BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/06/2023				
Gardyn, Jordon	Email D. Lyness (Deloitte) regarding analysis for the estimated IRC section 174 (amortization of research and experimental expenditures) capitalized assets to sign the 2022 federal tax return.	\$1,020.00	0.3	\$306.00
07/10/2023				
Hindes, Mark	Discuss with J. Gardyn (partial), D. Lyness, P. Shah (Deloitte) timing for when tax-year 2022 capitalized assets under IRC section 174 (amortization of research and experimental expenditures) can be written off for taxable income reporting purposes.	\$1,020.00	0.5	\$510.00
Hindes, Mark	Prepare for call with J. Gardyn, D. Lyness, P. Shah (Deloitte) regarding timing when tax-year 2022 capitalized assets under IRC section 174 (amortization of research and experimental expenditures) can be written off for taxable income reporting purposes.	\$1,020.00	0.1	\$102.00
Shah, Palak	Discuss with J. Gardyn (partial), M. Hindes, D. Lyness (Deloitte) timing for when tax-year 2022 capitalized assets under IRC section 174 (amortization of research and experimental expenditures) can be written off for taxable income reporting purposes.	\$750.00	0.5	\$375.00
07/19/2023				
Lang, Mary Jo	Review 2022 FTX option to purchase BlockFi Inc.	\$1,160.00	0.5	\$580.00
07/24/2023				
Hindes, Mark	Draft memorandum on IRC section 174d (amortization of research and experimental expenditures).	\$1,020.00	0.3	\$306.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/25/2023				
Gardyn, Jordon	Call with K. Schulhof, C. Gibian, M. Lang (Deloitte) to discuss the preparation of an analysis regarding potential future taxable income scenarios for BlockFi based on changes in the assets and liabilities in 2023.	\$1,020.00	0.5	\$510.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss the analysis of calculating the scenarios of changes in the assets and liabilities.	\$1,020.00	0.9	\$918.00
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang (Deloitte) to discuss the preparation of an analysis regarding potential future taxable income scenarios for BlockFi based on changes in the assets and liabilities in 2023.	\$1,160.00	0.5	\$580.00
Hindes, Mark	Draft memorandum on IRC section 174d (amortization of research and experimental expenditures).	\$1,020.00	0.3	\$306.00
Lang, Mary Jo	Call with J. Gardyn, K. Schulhof, C. Gibian (Deloitte) to discuss the preparation of an analysis regarding potential future taxable income scenarios for BlockFi based on changes in the assets and liabilities in 2023.	\$1,160.00	0.5	\$580.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang (Deloitte) to discuss the preparation of an analysis regarding potential future taxable income scenarios for BlockFi based on changes in the assets and liabilities in 2023.	\$1,160.00	0.5	\$580.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss the analysis of calculating the scenarios of changes in the assets and liabilities.	\$1,160.00	0.9	\$1,044.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/26/2023				
Schulhof, Ken	Call with C. Gibian, M. Lang, J. Gardyn (Deloitte) to discuss the preparation of an analysis regarding potential future taxable income scenarios for BlockFi based on changes in the assets and liabilities in 2023.	\$1,160.00	0.4	\$464.00
07/27/2023				
Gardyn, Jordon	Prepare scenario analysis for a change in assets and liabilities as a result change in the price of digital assets and the impact to future taxable loss.	\$1,020.00	0.8	\$816.00
07/28/2023				
Gardyn, Jordon	Draft scenario analysis with changes in assets and liabilities for BlockFi based on FTX bankruptcy claim and change in the price of digital assets with K. Schulhof (Deloitte).	\$1,020.00	1.4	\$1,428.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss the scenarios analysis for the changes in the assets and liability balances for BlockFi's balance sheet.	\$1,020.00	0.7	\$714.00
Hah, Morgan	Draft tax position on deductibility of IRC section 174 (amortization of research and experimental expenditures) costs.	\$750.00	2.5	\$1,875.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss the scenarios analysis for the changes in the assets and liability balances for BlockFi's balance sheet.	\$1,160.00	0.7	\$812.00
Subtotal for Tax Restructuring Services:			13.2	\$13,214.00
Total			332.4	\$22,339.50
Adjustment				
Fixed Fee: July 2023: Tax Compliance Services				\$154,540.00
Adjustment Subtotal :				\$154,540.00
Total			332.4	\$176,879.50

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Recapitulation

Name	Rate	Hours	Fees
Gibian, Craig	\$1,160.00	0.5	\$580.00
Lang, Mary Jo	\$1,160.00	1.0	\$1,160.00
Schulhof, Ken	\$1,160.00	2.8	\$3,248.00
Gardyn, Jordon	\$1,020.00	6.0	\$6,120.00
Hindes, Mark	\$1,020.00	1.2	\$1,224.00
Hah, Morgan	\$750.00	2.5	\$1,875.00
Shah, Palak	\$750.00	0.5	\$375.00
McDonald, Carisa	\$275.00	12.3	\$3,382.50
Gutierrez, Dalia	\$250.00	5.8	\$1,450.00
Verma, Anshu	\$225.00	13.0	\$2,925.00
Dao, Ly	\$0.00	10.5	\$0.00
Diaz, Jose	\$0.00	27.4	\$0.00
DiPaolo, Michele	\$0.00	2.5	\$0.00
Fang, Iris	\$0.00	0.4	\$0.00
Gardyn, Jordon	\$0.00	30.8	\$0.00
Gibian, Craig	\$0.00	6.3	\$0.00
Lang, Mary Jo	\$0.00	6.8	\$0.00
Lee, Janet	\$0.00	5.5	\$0.00
Meng, Zhaoyu	\$0.00	22.4	\$0.00
Monaghan, Shannon	\$0.00	0.9	\$0.00
Polster, Andrew	\$0.00	60.5	\$0.00
Rajiv, Archana	\$0.00	3.0	\$0.00
Schulhof, Ken	\$0.00	6.4	\$0.00
Shin, John	\$0.00	0.5	\$0.00
Tangchitsumran, Jasper	\$0.00	5.5	\$0.00
Wilson, Clinton	\$0.00	2.0	\$0.00
Wojtas, Mike	\$0.00	34.8	\$0.00
Zhong, Bryant	\$0.00	33.5	\$0.00
Zhou, Amber	\$0.00	27.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

July 01, 2023 - July 31, 2023

Fixed Fee: July 2023: Tax Compliance
Services

\$154,540.00

Total

332.4

\$176,879.50